

**421.8 Penalty for defective return under certain circumstances.**

If a person files a purported return of tax which does not contain information on which the substantial correctness of the self-assessment may be judged or which contains information that on its face indicates that the self-assessment is substantially incorrect and the conduct previously referred to in this section is due to a position which is frivolous or a desire which appears on the purported return to delay or impede the administration of the tax laws of this state, then the person shall pay a penalty of five hundred dollars. This penalty shall be in addition to any other penalty provided by law.

86 Acts, ch 1007, §17

[SP] Waiver of penalty or interest on timely amendments to 2008 returns for taxpayers relying in good faith on Iowa's conformity to federal treatment of disaster-related casualty losses in computing net income for state tax purposes; waiver applies retroactively to January 1, 2008, for tax years beginning on or after that date and before January 1, 2009; 2010 Acts, ch 1193, §211, 212